



Form
PCR

Personal Income Tax
Protective Claim for Refund

Tax year
Use a separate form for each year

For Revenue use only
Date received

Use this form when your claim to a refund is contingent on a pending court decision or legislative action. We will hold your claim for refund past the normal three-year statute of limitations Oregon Revised Statute [(ORS) 314.415(2)]. Notify us within 90 days of the final determination by filing an amended return. If you don't notify us of the final result, your claim for refund may be denied.

- **Don't file this form if you are currently in appeal regarding this issue with the IRS or us.**
- **Don't file an amended return until the court decision or legislative action is final.**

Estimated amount of refund claim: \$

First name and initial	Last name	Social Security number (SSN)
Spouse's first name and initial	Spouse's last name (if applicable)	Spouse's SSN (if applicable)
Current mailing address		
City		State
		ZIP code
Phone	Email	

The following must be completed to process your claim. Any missing information will cause delays in processing or a denial of your request to hold your claim for refund. Attach additional sheets if necessary.

Explain what issue(s) is being litigated and provide any relevant law citations

Who is making the decision? (For example, name of court, session of Oregon Legislature, etc.)

Date entered into litigation/legislation
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Provide any additional information to explain why you think a protective claim is necessary

Every six months, provide us with an update on the status of the pending court decision or legislative action. Once there is a final determination, file an amended return within 90 days. Include a copy of this form with your amended return.

Under penalty for false swearing, I declare that the information on this form is true, correct, and complete.

Your signature	Date	Print name of authorized representative
X		
Spouse's signature (if filing jointly, both must sign)	Date	Representative's license number
X		

Mail form to: Oregon Department of Revenue, PO Box 14700, Salem OR 97301